

CERTIFICATE OF SERVICE

I, Theodore J. Tacconelli, certify that I am not less than 18 years of age, and that service of this Litigation Trustee's Reply To Defendant KPMG LLP's Opposition To Litigation Trustee's Motion To Extend Deadline To File Response To Transfer Motion was made on October 25, 2004, upon the following parties in the manner indicated:

BY HAND DELIVERY

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Under penalty of perjury, I declare that the foregoing is true and correct.

/s/ Theodore J. Tacconelli
THEODORE J. TACCONELLI, ESQ.

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